

# Pay and time off work for parents

- An employer's guide to
- Statutory Maternity Pay and Leave
  - Statutory Paternity Pay and Leave

including new rates from 6 April 2005

## Help

If you need help with anything in this Help Book

### Phone

Monday to Friday 8am until 8pm      **0845 7 143 143**  
Saturday and Sunday 8am until 5pm

### Hearing impaired employers

Textphone      **0845 602 1380**

You can also contact a local Inland Revenue office – you'll find them in your phone book under Inland Revenue.

### Business Support Teams

We have a UK-wide network of Inland Revenue Business Advisers who can help you get started on Statutory Maternity Pay (SMP) and Statutory Paternity Pay (SPP). Workshops can be arranged for a morning or afternoon and will help you understand the payroll records to keep and the how and why of filling in forms and returns. A workshop would last 2 to 3 hours.

Our Business Advisers also offer

- a variety of payroll workshops, designed with busy employers in mind, and
- one-to-one visits at a place and time to suit you.

Telephone **0845 60 70 143**, or  
go to [www.inlandrevenue.gov.uk/bst/index.htm](http://www.inlandrevenue.gov.uk/bst/index.htm)

### Help on screen

- go to [www.ir-portal.gov.uk/calculators/smp](http://www.ir-portal.gov.uk/calculators/smp) for an interactive SMP calculator
- use the Employer's CD-ROM for this Help Book and Employer's Help Book, E15(*Supplement*)(2005), and for examples of calculating SMP/SPP.

## Help for employees

Go to page 29 for this information.

### Payroll - advice and guidance

For help on other subjects

- go to [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)
- use the Employer's CD-ROM.

## Further guidance

### Employer's Help Books

There are a number of Employer's Help Books designed to help you operate PAYE, NICs and other payroll related matters. The Helpbooks are for guidance only. They are not comprehensive and have no legal force.

We also have a number of other booklets that give further guidance, for example

- CWG2(2005), *Employer's Further Guide to PAYE and NICs*,
- CWG5(2005), *Class 1A NICs on benefits in kind*,
- 480(2005), *Expenses and Benefits – a tax guide*,

You can view the full range of these booklets, and other forms and guidance on

- the Internet  
[www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)

- the Employer's CD-ROM

or you can

- download them from the Internet  
[www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)
- print them from the CD-ROM\*
- get copies from the Employer's Orderline  
[www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)

Phone : **0845 7 646 646**

Fax : **0870 2 406 406**

Check the Order Form in your Employer's Pack for a full list of what is available and how to order.

### Forms and guidance in Braille, large print or audio

We have a range of services for people with disabilities, including leaflets in Braille, audio and large print.

For details, please ask at your local Inland Revenue office or Enquiry Centre.

### Yr Iaith Gymraeg/Welsh

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

*\*The CD-ROM contains forms you can complete on screen, such as P11D, a Learning Zone and a New Employers's Section.*

*It also has built-in calculators to help speed up your calculations of –*

- *Pay Adjustment and PAYE*
- *NICs contracted out and not contracted-out*
- *Car benefit and Car Fuel benefit.*
- *Student Loans*
- *Statutory Sick Pay*
- *Statutory Maternity Pay.*

Special cases and situations are shown throughout the Help Book with pointers on where to go for more information or help. Most of this is contained in the Employer's Help Book, E15(*Supplement*)(2005).

*This Help Book does not cover all the law and details of Statutory Maternity Pay (SMP) and Statutory Paternity Pay (SPP) or maternity and paternity leave. The Help Book contains only what most employers will need to know to help run their payroll and agree leave with their employees.*

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## Terms and conditions

### General

#### Pay

An **employee** is a person whose earnings attract a liability for employer's secondary and employee's primary Class 1 National Insurance contributions (NICs), or would if those earnings were high enough.

Whoever is liable to pay the employer's Class 1 NICs is the **employer**. There does not have to be a written contract.

Employees include office holders, for example, police officers, Members of Parliament, the judiciary and some company directors.

People who are classed as employed earners for Class 1 NICs liability, for example, agency workers, are also employees.

If you are not sure who is an employee and who is an employer for pay, contact your local Inland Revenue office and ask for the Status Inspector.

#### Leave

An employee is someone working under a contract of employment. The employer is the person who is employing them under that contract.

Office holders, for example, police officers, Members of Parliament, the judiciary and some company directors are not included as employees.

If you are not sure who is an employee and who is an employer for leave, contact the Advisory, Conciliation and Arbitration Service (Acas) (see [www.acas.org.uk](http://www.acas.org.uk) or call **0845 7 47 47 47**), in Northern Ireland contact the Labour Relations Agency (LRA) [www.lra.org.uk](http://www.lra.org.uk) or seek independent legal advice.

#### Statutory Maternity Pay (SMP)

This is a legal entitlement to a certain amount of pay to help a mother take time off around the time of birth. It lasts for up to 26 weeks.

- Expected week of confinement or childbirth (EWC) becomes 'week baby due'.
- Qualifying week (QW) becomes '15th week before the week baby due'
- Lower earnings limit (LEL) for National Insurance purposes is shown as an amount of money. The LEL is the minimum amount of earnings that an employee needs to qualify for benefits. For 2005-06 it is £82.
- Maternity Pay Period (MPP) becomes 'pay period'

#### Ordinary Maternity Leave

This is a legal entitlement that allows a mother to take time off around the time of the birth. She is allowed to take up to 26 weeks. A mother does not have to qualify for SMP to get maternity leave. But most mothers will get both.

#### Additional Maternity Leave

This is a legal entitlement that allows most mothers to take a further 26 weeks unpaid leave. To be eligible the woman must have worked for you continuously for 26

weeks into the 15th week before the week the baby is due. Further information can be obtained from the Advisory, Conciliation and Arbitration Service (Acas).

#### Statutory Paternity Pay (SPP)

This is a legal entitlement to a certain amount of pay to help a father care for a baby or support the mother in the first few weeks after the birth.

It is available to

- a biological father
- a partner/husband who is not the baby's biological father
- a mother's female partner in a same sex couple
- the Paternity Pay Period (PPP) becomes 'pay period'

#### Paternity Leave

This allows a father to take time off to care for a baby or support the mother in the first few weeks after the birth.

It is available to

- a biological father
- a partner/husband who is not the baby's biological father
- a female partner in a same sex couple.

They can choose to have one or two whole weeks pay and leave. This must be taken in a single block. It must be taken by the 56th day after the date of birth. If the baby is born early it can be taken any time between the actual date of birth and the end of an eight week period running from the Sunday or the week the baby was originally due.

### New from 6 April 2005

#### Pay rise awarded during maternity leave period

The rules about recalculating Statutory Maternity Pay if a pay rise is awarded have changed from 6 April 2005. The change is made as a result of a European Court of Justice (ECJ) judgement given on 30 March 2004.

Currently you would only need to recalculate entitlement if the pay rise was backdated and affected earnings in the set period.

The change means that

- if a pay rise is awarded and the date it takes effect from falls in the period starting with the beginning of the set period and ending with the end of her maternity leave (either ordinary or additional maternity leave) you must recalculate her average weekly earnings including the pay rise as though it was effective for the whole of the set period and pay any increased entitlement to Statutory Maternity Pay that arises as a result.
- If a pay rise is awarded and the effective date is before the beginning of the set period and the earnings in the set period have not yet been adjusted to reflect that pay rise, the pay rise must also be included in her earnings for the set period.

Further information on the action to be taken when a pay rise has been awarded and you have a woman on Maternity Leave can be found in the Employer's Help Book, E15(*Supplement*)(2005), *Pay and time off work for parents - special cases*.

## Terms and conditions *continued*

*Note this change does not affect payment of Statutory Paternity Pay.*

Although the new UK legislation only comes into effect from 6 April 2005 the ruling of the ECJ may mean that where you awarded a pay rise during the period one of your employees was on maternity leave you may be asked to recalculate her entitlement.

The case returns to the UK Court of Appeal in February 2005 and no advice can be given on the effect of the ECJ's judgement on past periods until the Court of Appeal has given its decision.

If a woman approaches you and asks for a review for a past period you should contact the Employer's Helpline on **0845 7 143 143** for further advice and the latest information.

### Information

#### Employment Rights

Mothers have a legal right to

- paid time off for ante-natal care
- special health and safety protection when they are pregnant, have given birth recently or are breast feeding
- protection against unfair treatment or dismissal
- return to work.

Firing someone because she is pregnant, or because they take or seek to take maternity or paternity leave, is automatically 'unfair dismissal'.

The DTI publications, *Maternity Rights – a guide for employers and employees* and *Paternity Leave and Pay* give information on these rights. The maternity publication also gives details of other booklets covering employment protection and related equal opportunities legislation. Available from

[www.dti.gov.uk/workingparents](http://www.dti.gov.uk/workingparents)

For further information on employment rights, contact the Advisory, Conciliation and Arbitration Service (Acas). Go to [www.acas.org.uk](http://www.acas.org.uk) or **0845 47 47 47**. In Northern Ireland contact the Labour Relations Agency (LRA), [www.lra.org.uk](http://www.lra.org.uk)

Information on all aspects of employment legislation is also usually available from accountants, Citizens Advice Bureaux, employer organisations, low pay units, trade unions and other private and voluntary sector bodies.

#### Pay

As you work through the terms and conditions, if you decide that your employee is not entitled to SMP or SPP you will be told to issue a form. This will explain to your employee why you cannot pay them and what they need to do to get other Government help. It is important that you give them this form as soon as possible to help them with their claim. If your employee disagrees they can ask us to make a formal decision. If this happens we will give you more information at the time.

#### Leave

If there is disagreement between you and your employee about their entitlement to leave, you will want to discuss it together first. You will probably also find it helpful to contact the Advisory, Conciliation and Arbitration Service (Acas). Go to [www.acas.org.uk](http://www.acas.org.uk) or **0845 47 47 47**. In Northern Ireland contact the Labour Relations Agency (LRA), [www.lra.org.uk](http://www.lra.org.uk)  
Ultimately, if the dispute continues, your employee may want to take the case to an employment tribunal.

#### Special cases

For anything listed below use the Employer's Help Book, E15(*Supplement*)(2005). If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Agency workers
- Casual employees
- Mariners.

If you have any doubts about employee status

- for pay – contact your Inland Revenue office and ask for the Status Inspector
- for leave – contact the Advisory, Conciliation and Arbitration Service (Acas) (see [www.acas.org.uk](http://www.acas.org.uk) or **0845 7 47 47 47**) or In Northern Ireland contact the Labour Relations Agency (LRA) ([www.lra.org.uk](http://www.lra.org.uk)).

## What can my employee get?

### Statutory Maternity Pay (SMP) and maternity leave

When you work out if your employee is entitled and how much leave she can take – look at the date the baby is due, **not** the date the baby is born. When you work out how much to pay from 3 April 2005, the first Sunday in April - look at when pay period started.

How long is she entitled to be off work on Maternity Leave	How much do I pay
<p>Maternity leave lasts up to 52 weeks. Page 4</p> <p>The mother is required to give notice by the end of the 15th week before the week her baby is due for Maternity Leave. Page 13</p> <p>SMP and maternity leave start if the mother is off work with pregnancy related illness in the four weeks before the week baby is due. Page 19</p> <p>If the mother leaves your employment after the start of the 15th week before the week the baby is due you must pay her SMP. If SMP is not in payment before she leaves, she does not have to give notice of her intended date for starting Maternity Leave. Page 19</p>	<p>SMP pay period lasts for up to 26 weeks and may start on any day if the baby is born early or the mother is off work with a pregnancy related illness. Otherwise the pay period will start from the Sunday following the day the mother last worked for you, before starting her maternity leave. Pages 18, 19, 21 and 22</p> <ul style="list-style-type: none"> <li>• First 6 weeks of payment at 90% of average weekly earnings, then</li> <li>• Pay the <b>lower</b> of               <ul style="list-style-type: none"> <li>– 90% of average weekly earnings, or</li> <li>£106.00</li> </ul> </li> </ul>

### Statutory Paternity Pay (SPP) and paternity leave

SPP and paternity leave may be due to someone who is

- a biological father
- a partner/husband who is not the baby's biological father
- a female partner in a same sex couple.

**We have used 'father', 'he', 'him' and 'his' throughout this Help Book when talking about people who can get SPP and paternity leave.**

When you work out if your employee is entitled - look at both the date the baby is due and the date the baby is born.

There are terms and conditions for SPP and leave covering evidence of family commitment, how long the father has worked for you and how much he earns.

Start on page 4

The father can choose to take one or two consecutive whole weeks leave within 56 days following the date of birth. There is a different time limit if the baby is born early.

Pages 13 and 20

When you work out how much to pay - look at when pay period started. Pay the **lower** of 90% of average weekly earnings, or £106.00

For examples

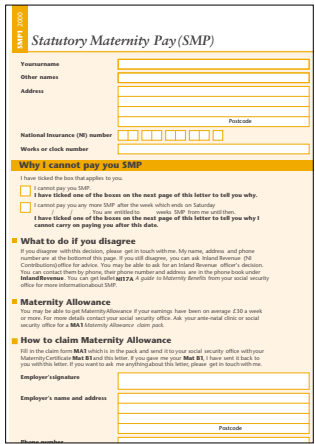
- go to [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)
- use the Employer's CD-ROM.

# What the forms look like

## Statutory Maternity Pay (SMP)



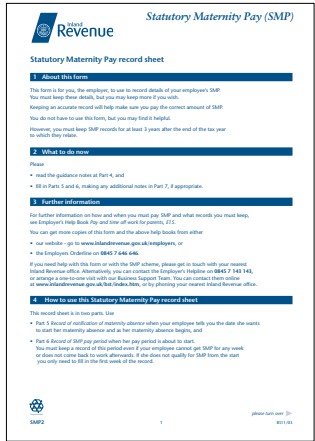
- form MAT B1, *Maternity Certificate*  
The expectant mother will give you this form to confirm that she is pregnant. You must **not** pay SMP without it or similar evidence.  
The form will be signed by a doctor or midwife and issued after the 20th week of pregnancy.



- form SMP1, *Why I cannot pay you SMP*  
Use this form to tell your employee she is not entitled to Statutory Maternity Pay.

form SMP1, *Why I cannot pay you SMP* is available from

- Jobcentre plus/social security office - in your phone book, or
- go to [www.dwp.gov.uk/lifeevent/benefits/statutory\\_maternity\\_pay.asp](http://www.dwp.gov.uk/lifeevent/benefits/statutory_maternity_pay.asp)



- form SMP2, *Statutory Maternity Pay record sheet*  
Use this form to keep a record of Statutory Maternity Payments.

# What the forms look like *continued*

## Statutory Paternity Pay (SPP)

**Statutory Paternity Pay/Paternity Leave**

**Becoming a parent**

If you want to take time off work to support the mother of a baby or look after the baby you may be entitled to:

- Statutory Paternity Pay (SPP) - at least part of your regular net pay for two weeks. You will get the weekly rate of SPP on each of the first two weeks of your leave. You will get the weekly rate of SPP on each of the first two weeks of your leave.
- Statutory Paternity Leave - up to two weeks (11 days).

Depending on your circumstances you may not qualify for SPP and/or paternity leave. Your employer should be able to help you. You will get more advice and information at the time.

If you need help with this form please contact your local security benefits and other benefits covering social security benefits, and other benefits covering paternity. Available from:

- jobcentreplus or security office - see your phone book, or
- go to [www.dwp.gov.uk/hotline](http://www.dwp.gov.uk/hotline)

A SPP declaration is a guide to statutory benefits, but it is not a declaration of other benefits covering social security benefits, and other benefits covering paternity. Available from:

- jobcentreplus or security office - see your phone book, or
- go to [www.dwp.gov.uk/hotline](http://www.dwp.gov.uk/hotline)

This also has details of other benefits covering social security benefits and other benefits covering paternity.

You can also contact:

- any Inland Revenue office
- any Adjudicator and Conciliation Advisory Service (ACAS) office (see [www.acas.org.uk](http://www.acas.org.uk))
- [www.dwp.gov.uk](http://www.dwp.gov.uk)

Information on all aspects of employment legislation is also available from any Citizens Advice Bureau, and any local Trade Unions and other bodies.

If you are not entitled to SPP you may be entitled to other government help. Contact your local jobcentre plus/local security office.

- form SC3, *Becoming a parent*
- Use this form to tell your employee about the terms and conditions relating to SPP. It includes a tear-off statement for your employee to tell you about dates and leave, with a declaration. You **must** have this declaration before you can make payments.

**Statutory Paternity Pay (SPP)**

**Why I cannot pay you SPP**

Employer's name: \_\_\_\_\_ Address: \_\_\_\_\_

Other name: \_\_\_\_\_ Telephone: \_\_\_\_\_

National Insurance number: \_\_\_\_\_ Postcode: \_\_\_\_\_

**Why I cannot pay you SPP**

I cannot pay you SPP. I have ticked one (or more) of the boxes on the left to tell you why.

I cannot pay you any more SPP after the week which ends on / /

I have ticked one of the boxes on the next page of this letter to tell you why I cannot carry on paying after this date.

**What to do if you disagree**

If you disagree with this decision, please let me know. My name, address and phone number are at the bottom of this page. You will disagree, you can ask the Inland Revenue for a decision. You will find the number of your local office on page 4. Show this letter to confirm you are not entitled to SPP.

You may also want to claim Child Benefit or tax credits. See [www.dwp.gov.uk](http://www.dwp.gov.uk) or [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk) for more information.

Employer's signature: \_\_\_\_\_ Employee's name: \_\_\_\_\_

Date: \_\_\_\_\_ Employee's address: \_\_\_\_\_

Postcode: \_\_\_\_\_

- form SPP1, *Why I cannot pay you SPP*
- Use this form to tell your employee he is not entitled to SPP.

**Statutory Paternity Pay (SPP)**

**Statutory Paternity Pay record sheet**

**About this form**

This form is for you, the employer, to use to record details of your employee's Statutory Paternity Pay (SPP). You need to keep this form for at least two years from the end of the period of your leave.

You do not have to use this form, but you may find it helpful. However, you must keep SPP records for at least 2 years after the end of the leave you are using this sheet.

**What to do next**

Please:

- read the guidance notes at Part 4, and
- fill in Parts 5 and 6, making any additional notes in Part 7, if appropriate.

**Further information**

For further information on how and when you must pay SPP and what records you must keep, see Employer's Help Book for the mother of a baby or a parent, E15, or the Employer's Help Book for adoptive parents, E16.

You can get more copies of this form and the Adoptive Help Book from either:

- our website - go to [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers) or
- the Inland Revenue helpline on 0845 7 646 646.

If you need help with this form or with SPP claims, please get in touch with your nearest Inland Revenue office. Alternatively, you can contact the Employer Helpline on 0845 7 646 646. The Employer Helpline is available from 9am to 5pm, 7 days a week. You can contact them on 0845 7 646 646. The Employer Helpline is available from 9am to 5pm, 7 days a week.

**How to use this Statutory Paternity Pay record sheet**

This record sheet is to be kept by you.

- Part 5: Record of notification of paternity whenever your employee tells you the date they wish to start their paternity leave or when their partner tells you the date they wish to start their paternity leave.
- Part 6: Record of SPP pay periods when SPP is paid in advance to start.
- You must keep a record of this period even if your employee cannot get SPP in any part of the week or does not receive their weekly payments.

- form SPP2, *Statutory Paternity Pay record sheet*
- Use this form to keep a record of statutory paternity payments and any changes in dates.

All the other maternity and paternity forms are available from

- the Employer's CD-ROM
- the Orderline, call **0845 7 646 646**
- our website [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)

You can use your own version of any of the forms, except form MAT B1. But please check with the Employer's Help Book, E15(Supplement)(2005), for the information you must include.

## Using your own versions of the maternity and paternity forms

You can produce your own computerised or paper versions of these forms. There is no formal approval process.

### *Why I cannot pay you SMP, form SMP1*

It must include

- your employee's name, address and National Insurance number
- the reason why you think you cannot pay Statutory Maternity Pay (SMP), or
- if you have made some payment, but don't think you should make any more
  - the total number of weeks you have paid or think you should pay
  - the date you think you should stop paying
  - the reason why you think you should stop paying.

It will help your employee if you also include information about what she should do

- if she disagrees with your decision
- to claim Maternity Allowance.

### *Statutory Maternity Pay record sheet, form SMP2*

It must include

- your employee's name and National Insurance number
- a record of the payment dates and the amount paid
- the date the SMP pay period began
- a record of any weeks, in the 26 week period when SMP wasn't paid, with reasons.

You may also find it helpful to record

- the week baby due
- the 15th week before the week baby due
- the date of birth
- the date your employee told you she planned to start her maternity leave
- the date she planned to start her maternity leave
- if your employee changed her mind, when she told you the new date she wanted to start her leave, and the new date.

### *Becoming a parent, form SC3*

It must include your employee's name and National Insurance number and a declaration that they

- intend to support the mother or care for the child, **and**
- have or expect to have responsibility for the upbringing of the child, **and**
- are either
  - the baby's biological father, **or**
  - married to the baby's mother, **or**

- living with the mother in an enduring family, relationship, but are not an immediate relative.

It must also include

- the expected date of birth, and in cases where the baby has been born, the date of birth
- the date from which the employee wants to be paid Statutory Paternity Pay (SPP)
- whether the employee wants to be paid one week or two.

### *form SPP1, Why I cannot pay you SPP*

It must include

- your employee's name, address and National Insurance number
- the reason why you think you cannot pay SPP, or
- if you have made some payment, but don't think you should make any more
  - the date you think you should stop paying
  - the reason why you think you should stop paying.

It will help your employee if you also include information about what he should do

- if he disagrees with your decision
- to claim other Government help.

### *Statutory Paternity Pay record sheet, form SPP2*

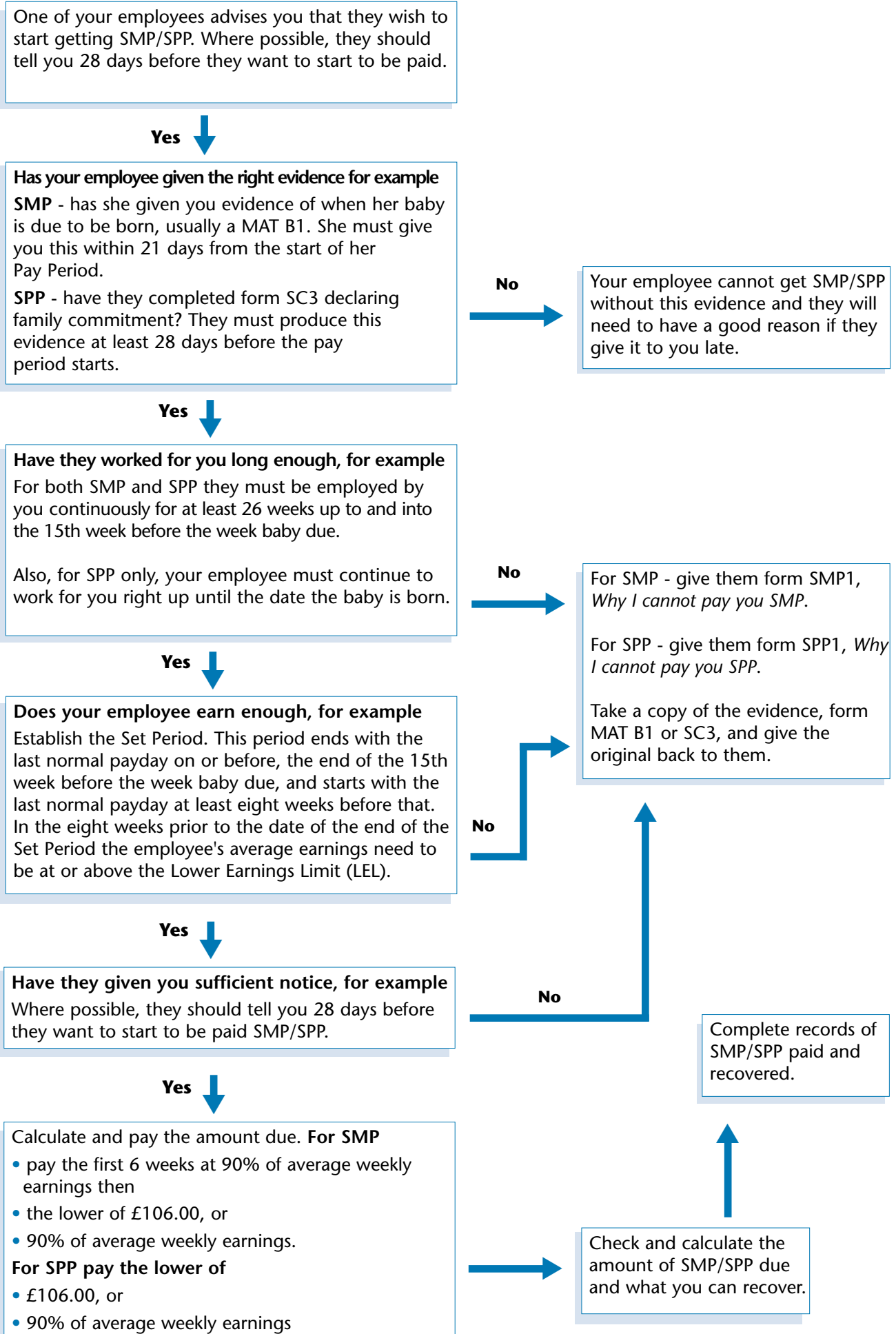
It must include

- your employee's name and National Insurance number
- a record of the payment dates and the amount paid
- the date the SPP pay period began
- a record of any unpaid SPP, with reasons.

You may also find it helpful to record

- the week baby due
- the 15th week before the week baby due
- the date of birth
- the date your employee told you he planned to start his paternity leave
- if you employee changed his mind, when he told you the new date he wanted to start his leave, and the new date.

## Flowchart – Operating the SMP/SPP schemes



## Pay and time off work – the bigger picture

### What do I have to do?

As long as your employees meet all the terms and conditions, see page 4, you must

- pay SMP and SPP, and
- allow maternity and paternity leave.

As soon as your employee tells you about the baby

- Expectant mother – tell her
  - you should have the form MAT B1, Maternity Certificate, signed by a doctor or a midwife, within 28 days of the start of her maternity leave and that you cannot pay her without this form or similar evidence
  - that her entitlement to SMP depends on how long she has been employed by you and her average earnings. Both of these conditions are based around the 15th week before the week baby due. You will check as quickly as possible and let her know if she qualifies.
- Expectant father
  - give him form SC3, *Becoming a parent*
  - tell him that his entitlement to SPP depends on how long he has been employed by you and his average earnings. Both of these conditions are based around the 15th week before the week baby due. He must also continue to be employed by you up to the baby's birth. You will check as quickly as possible and let him know if he qualifies.

### What does your employee have to do?

Expectant parents must let you know what is happening well before the birth, if they want to exercise their rights. You should make it clear to them that they are legally required to give you information about the baby's expected date of birth and what time off they want, see pages 13 and 15.

### How much do I get back?

The amount you get back depends on your gross employers' and employees' Class 1 NICs for the last complete tax year before the start of the 15th week before week baby due.

If your annual liability for National Insurance contributions is **always £45,000 or less** you are entitled to

- 100% of the SMP/SPP you pay, and
- an additional amount as compensation for the NICs you pay on the SMP/SPP. The compensation rate for payments made in the 2005-06 tax year is 4.5%.

If your annual liability for National Insurance contributions is **always more than £45,000** you

- are entitled to 92% of the SMP/SPP, and
- have to fund 8% yourself

If your annual liability for National Insurance contributions is **around £45,000** you'll need to check to see what you are entitled to, see page 24.

### Where does the money come from?

Use the money you have to pay over to the Inland Revenue

- PAYE tax
- National Insurance contributions
- Student loan deductions
- Construction Industry Scheme deductions.

You may also need to use this money to pay tax credits and other statutory payments. Please make sure you have enough to cover all the payments you have to make, use the quick check on page 26.

### Keeping records

You must keep records of payments for three years after the end of the tax year to which they relate, see page 27.

### Recording SMP or SPP payments and/or recovery covering more than one tax year

Where payments and/or recovery of SMP or SPP start in one tax year and end in a later tax year, you should only record the payments and/or recovery that relates to that tax year on your End of Year records. This is to ensure that your records balance with those held by your Accounts Office.

Payments and/or recovery of SMP or SPP relating to the later tax year should be shown on End of Year records for that tax year.

You cannot make a recovery in one tax year that relates to a previous tax year. If you don't have sufficient money available to cover the payments from any money you would pay over to the Inland Revenue, you can apply to the Accounts Office for advance funding.

### Recording Advance Payments

Where an advance payment has been received and it is for a period spanning more than one tax year, you should only record the amount of the advance and the payment(s) that it relates to for that tax year on your End of Year records. This is to ensure that your records balance with those held by your Accounts Office.

Any advance and payment that relates to the later tax year should be recorded on the End of Year records for that tax year.

Where a request has been made for an advance of payment that covers two tax years, the Accounts Office will only make the advance for the current tax year and pay the balance for the following tax year after 5 April.

## Evidence for entitlement

### Terms and conditions for MOTHERS

#### Proof of pregnancy

Your employee must produce medical evidence of pregnancy to get Statutory Maternity Pay (SMP). You can allow leave without medical evidence. The medical evidence is usually the *Maternity Certificate*, form MAT B1. But you can accept any document, signed by a doctor or midwife, that includes the date the baby is due. (The MAT B1 is only available from 20 weeks before the week the baby is due.)

#### Mother gives medical evidence

Go to page 18 for 'Has your employee worked for you long enough?'

#### Mother does not give medical evidence

Tell the mother that you cannot pay her without the medical evidence and she will need a good reason if she gives it to you too late.

#### Time limits

The time limit for producing evidence for pay is 21 days from the start of the SMP pay period. If there is a good reason for the evidence being produced late you must accept it, provided the evidence is produced by the end of what would be the 13th week of the SMP pay period.

*SMP pay period evidence is required within 21 days of the start of the pay period.*

#### Length of employment

A mother will get ordinary maternity leave no matter how long she has worked for you.

To get Statutory Maternity Pay (SMP) the mother must be employed by you continuously for a set period.

Find the date the baby is due in the table on pages 31 and 32. Then read across to the latest start date for employment with you. If she started work after that date she doesn't qualify – see the note below.

#### Employee has been employed long enough

Go to page 19 for 'Does your employee earn enough?'

#### Employee has not been employed long enough

Give her *Why I cannot pay you SMP*, form SMP1.

Take a copy of the *Maternity Certificate*, form MAT B1, and give the original back to her.

## Special cases

For anything listed below go to the page number shown or use the Employer's Help Book, E15 (*Supplement*)(2005) for the others. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Baby born more than 15 weeks before due date, see page 18. A table showing 15th week dates is on pages 31 and 32.
- Employee leaves job after the start of the 15th week before the week baby due, see page 19. A table showing 15th week is on pages 31 and 32.
- Employee works abroad.
- Supply teachers, seasonal workers, agency workers or other sporadic employment.
- Reinstatement during the set period
  - after unfair dismissal
  - after service in the Armed Forces.
- Breaks in employment during the set period because of
  - trade dispute
  - temporary cessation of work
  - sickness or injury
  - previous pregnancy
  - adoption
  - parental leave.

## Does your employee earn enough?

### Terms and conditions for Mothers *continued*

#### What counts as earnings

Earnings do not affect maternity or paternity leave.

Where the amount before deductions such as PAYE, NICs and pension contributions.

#### Include

- Payments which are earnings for Class 1 National Insurance contributions. (Your employee does not have to have paid NICs.)
- All earnings paid in the period, including money earned outside the period, such as holiday pay, overtime, bonuses and back-dated pay rises.
- Statutory Sick Pay
- Statutory Maternity Pay
- Statutory Paternity Pay
- Statutory Adoption Pay.

#### Leave out

Tax Credits.

Statutory Maternity Pay (SMP)/Statutory Paternity Pay (SPP) depend on your employee's average weekly earnings in a set period. Generally, the set period is no less than eight weeks, but there are some special cases, see page 15. There is a quick method of finding out if they qualify.

**But if you are in any doubt, or your employee disagrees with your decision, you must work through the detailed check on pages 16 and 17.**

For help on screen go to [www.ir.portal.gov.uk/calculators.smp](http://www.ir.portal.gov.uk/calculators.smp) for an interactive SMP calculator.

#### When should your employee give you dates for pay and leave?

#### Leave/Pay

Your employee should tell you when she expects to stop work by the Saturday of the 15th week before the week baby due (use tables on pages 31 and 32). You should confirm the date in writing including when you expect her back. (See sample letter on page 30 or on the Employer's CD-ROM.)

This notice can also apply for pay.

You should accept any delay in giving notice if the employee has good reason.

Notice can be given

- personally
- by someone else
- by post.

#### Choosing dates

Your employee has the right to choose when she wants to start maternity leave. But the date can't be more than 11 weeks before the week baby due. (Use the table on pages 31 and 32).

#### Maternity Leave

If the mother doesn't choose to take the full leave entitlement she must give you 28 days notice of when she intends to start work again.

#### Employee does not give acceptable notice

#### Pay

If your employee didn't give you 28 days notice and she hasn't got a good reason for being late give her form SMP1, *Why I cannot pay you SMP*. Take a copy of the form MAT B1, *Maternity Certificate*, and give the original back to her.

#### Leave

You should discuss and agree a suitable start date with your employee. She may have had good reasons why she could not give you proper notice, and if so you should accept them. If not, you are entitled to insist on a notice period which suits you, although you cannot in any circumstances delay the start of leave beyond the birth.

#### Change of mind

Your employee can change her mind about the dates but should give you 28 days notice. You should confirm the new date in writing.

## Terms and conditions for FATHERS

When should your employee give you dates for pay and leave?

### Declaration of family commitment

Give the father form SC3, *Becoming a parent*. The SC3 advises your employee of the terms and conditions relating to Statutory Paternity Pay (SPP) and paternity leave.

It also has a tear off slip for a declaration covering family commitment.

You must not pay SPP without a declaration, but you can allow leave without one.

If you consider that the employee has made a false declaration, you should contact your Inland Revenue office for advice. They can investigate and, if appropriate, consider penalising the employee.

You may also want to consider disciplinary action against an employee who makes a false declaration.

You must not ask for medical evidence of the pregnancy.

### Father gives declaration

Go to the 'Length of employment' section below.

### Father does not give declaration

Tell the father that you cannot pay him without the declaration and he will need a good reason if he gives it to you too late.

### Time limits

The time limit for producing evidence to get pay is 28 days before the start of payment. If there is a good reason for the evidence being produced late you must accept it, provided the evidence is produced by the end of the SPP pay period.

### Length of employment

The length of time the father must have worked for you to get Statutory Paternity Pay (SPP) and paternity leave is split into two.

#### Step 1

- Find the date the baby is due in the table on pages 31 and 32
- Follow the column across to the latest start date for employment with you. If he started work after that date he doesn't qualify – see the note below.

#### Step 2

If the father was working for you by the date in Step 1, then to get Statutory Paternity Pay (SPP) and leave he must continue to work for you right up until the baby is born. If the father stops working for you before the baby is born he is not entitled to pay or leave.

### Employee has been employed long enough

Go to the "Quick method" section below

### Employee hasn't been employed long enough Pay

Give him form form SPP1, *Why I cannot pay you SPP*. Take a copy of the declaration on form SC3, *Becoming a parent*, and give the original back to him.

### Leave

Tell him that he doesn't qualify for paternity leave. This doesn't have to be in writing and there is no special form.

### Quick method

#### Babies due between 18 July 2004 and 16 July 2005

If your employee **always** earns less than £79 gross a week (£342 gross a calendar month) he will not qualify for Statutory Paternity Pay (SPP).

Go to the 'Does your employee earn enough' section on page 16.

#### Babies due between 17 July 2005 and 15 July 2006

If your employee always earns less than £82 a week (£355 a calendar month) he will not qualify for SPP.

Go to the 'Does your employee earn enough' section on page 16.

#### Pay period starts on or before 3 April 2005

If your employee always earns more than the amounts shown above go to page 16.

If your employee sometimes earns more or less than the amounts shown above you must work out his average weekly earnings. Use the weekly check sheet on page 16 or the monthly check sheet on page 17.

#### Pay period starts after 3 April 2005

If your employee always earns £117 a week (£507 a calendar month) go to page 16.

If your employee sometimes earns more or less than the amounts shown above you must work out his average weekly earnings. Use the weekly check sheet on page 16 or the monthly check sheet on page 17. If your employee earns between £82 (see above) a week, (£355 a calendar month) and £117 a week (£507 a month) you must work out his average weekly earnings. Then pay 90% of the average weekly amount. Use the weekly check sheet on page 16 or the monthly check sheet on page 17.

## Terms and conditions for FATHERS *continued*

### When should your employee give you dates for pay and leave?

#### Leave/Pay

Your employee should tell you when he expects to stop work by the Saturday of the 15th week before the week baby due (use tables on page 31 and 32).

This notice can also apply for pay.

- He must confirm the date of birth.
- You can ask for this in writing.
- You are not entitled to ask for evidence of the birth.

You should accept any delay in giving notice if the employee has good reason. Employers should allow sufficient flexibility of notice because of the possible differences between the expected date of birth and the actual date of birth.

Notice can be given

- personally
- by someone else
- by post.

#### Choosing dates

Your employee has the right to choose when he wants to take leave within a set period. Usually he can choose to take one or two whole weeks leave, but not two separate weeks, any time up to eight weeks after the date of birth.

#### Employee does not give acceptable notice

#### Leave/Pay

If your employee didn't give you 28 days notice and he hasn't got a good reason for being late you can delay the start of leave and the pay period until you have had 28 days notice. However, employers should allow sufficient flexibility of notice because of the possible differences between the expected date of birth and the actual date of birth.

#### Change of mind

Your employee can change his mind about the dates but should give you 28 days notice of his intended dates.

Employers should allow sufficient flexibility of notice because of the possible differences between the expected date of birth and the actual date of birth.

#### Special cases

For anything listed below go to the page number shown or use the Employer's Help Book, E15 (*Supplement*)(2005), for the others. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Baby born more than 15 weeks before due date, see page 18. A table showing 15th week dates is on pages 31 and 32.
- Employee gets regular payment earlier or later than normal, such as holiday pay or pay day changes because of a bank holiday.
- Employee paid at irregular intervals.
- Weekly paid employee without whole number of weeks in the set earnings period.
- Supply teachers, seasonal workers, agency workers or other sporadic employment.
- Change of employer in the set earnings period.
- Directors.
- Employees with more than one job.
- Earnings in relevant period covered in a back-dated pay rise.
- NHS Trust employees.
- Employee doesn't qualify and some of their earnings are included in a PAYE Settlement Agreement.

## Does your employee earn enough?

### Weekly paid - check sheet for average weekly earnings

To work out average weekly earnings you must

- always use the set period - worked out using the check sheet
- only include earnings from the set period.

A If your employee's average weekly earnings are always equal to £82

- for babies due between 18 July 2004 and 16 July 2005, is at least £79 gross
- for babies due between 17 July 2005 and 15 July 2006, is at least £82, go to page 13 for 'When should your employee give you dates for pay and leave'.

B If your employee's average weekly earnings are always less than £82

- Mothers – form SMP1, *Why I cannot pay you SMP*. Take a copy of the form MAT B1, *Maternity Certificate*, and give the original back to her.
- Fathers – give him form SPP1, *Why I cannot pay you SPP*. Take a copy of the declaration on form SC3, *Becoming a parent*, and give the original back to him.

C If your employee's average weekly earnings are always equal to or above £82 or vary between going above and below £82 you will need to work out their average weekly earnings. The worksheet below will help you do this.

#### To work out average weekly earnings for employees paid in multiples of a week, for example, fortnightly

1. Enter date baby is due

2. Find the date of the Saturday in the 15th week before the week baby is due. Use the table on page 31 and 32.

3. Find the date of the last normal payday on or before that Saturday.  
**This is the last day of the set period.**

4. Count back eight weeks from the date in 3 and come forward one day, for example if eight weeks back is 22 June, enter 23 June.

5. Find the date of the payday before the date in 4 and come forward one day, for example 25 May becomes 26 May. **This is the first day of the set period.**

6. Add together the earnings paid in between the dates in 5 and 3 (inclusive).

7. Divide the figure in 6 by the number of whole weeks in the set period.  
**(don't round up or down to whole pence here, you'll do this when you come to 'the amounts to pay').**

If the figure in 7 is £82 go to A above

If the figure in 7 is less than £82 go to B above.

## Does your employee earn enough? *continued*

### Monthly paid - check sheet for average weekly earnings

To work out average weekly earnings you must

- convert monthly pay into an average weekly amount
- always use the set period - worked out using the check sheet
- only include earnings from the set period.

A If your employee's weekly earnings are always equal to than £82

- for babies due between 18 July 2004 and 16 July 2005, is at least £79 gross
- for babies due between 17 July 2005 and 15 July 2006, is at least £82, go to page 13 for 'When should your employee give you dates for pay and leave'.

B If your employee's weekly earnings are always less than £82

- Mothers – form SMP1, *Why I cannot pay you SMP*. Take a copy of the form MAT B1, *Maternity Certificate*, and give the original back to her.
- Fathers – give him form SPP1, *Why I cannot pay you SPP*. Take a copy of the declaration on form SC3, *Becoming a parent*, and give the original back to him.

C If your employee's weekly earnings are always equal to or above £82 or vary between going above and below £82 you will need to work out their average weekly earnings. The worksheet below will help you do this.

#### To work out average weekly earnings for employees paid calendar monthly

1. Enter date baby is due
2. Find the date of the Saturday in the 15th week before the week baby is due. (Use the table on pages 31 and 32).
3. Find the date of the last normal payday on or before that Saturday.  
**This is the last day of the set period.**
4. Count back eight weeks from the date in 3 and come forward one day, for example if eight weeks back is 22 June, enter 23 June.
5. Find the date of the payday before the date in 4 and come forward one day, for example 25 May becomes 26 May. **This is the first day of the set period.**
6. Add together the earnings paid in between the dates in 5 and 3 (inclusive). If there are more or less than 2 payments in the period - see Employer's Help Book, E15(*Supplement*)(2005).
7. Multiply the figure in 6 by 6.
8. Divide the figure in 7 by 52.  
(**don't round up or down** to whole pence here, you'll do this when you come to 'the amounts to pay').  
If the figure in 7 is £82 go to A above  
If the figure in 7 is less than £82 go to B above

## Further conditions for MOTHERS

### Baby born in or before the 15th week before due date

If the baby is born in or before the 15th week before the baby due date, there are special rules for all four of the terms and conditions, and for when you start to pay. (A table showing the 15th week dates is on pages 31 and 32).

If the mother doesn't meet any of these terms and conditions you must give her form SMP1, *Why I cannot pay you SMP*.

#### Evidence - Mothers

Your employee should give you medical evidence of the date the baby was expected to be born as well as the actual date of birth.

This is usually the *Maternity Certificate*, form MAT B1. But you can accept any document signed by a doctor or midwife as long as a date or expected date is provided. You can also accept a birth certificate as evidence of the date of birth.

Your employee should give you the evidence within 21 days after the date of birth, or as soon as she can if this is not possible

#### Does your employee earn enough?

If your employee has earnings, which vary from week to week, you must work out her average weekly earnings. This is because you must pay her 90% of the average weekly amount for the first six weeks. Use the weekly check sheet on page 16 or the monthly check sheet on page 17 but change Steps 1 and 2, as shown on the following page.

#### Amendments to weekly and monthly check sheets on pages 16 and 17

##### Step 1

Enter date of birth.

##### Step 2

Find the date of the Saturday before the date of birth.

Follow the rest of the steps.

When you decide whether your employee earns enough or not, compare the amount in 7 (weekly) or 8 (calendar monthly) with the amounts shown on page 14 depending on the date of birth.

#### When should your employees give you dates for pay and periods of leave?

Obviously your employee won't have been able to give you advance notice, but they must tell you the date of birth as soon as possible.

You should confirm when you expect her back, see sample letter on page 30 or on the Employer's CD-ROM. If she doesn't choose to take her full leave entitlement she must give you 28 days notice of when she intends to start work again.

#### Start of leave and payment

Maternity leave and the SMP pay period start on the day after the date of birth. Your employee must give you evidence of the date of birth and the date the baby was due.

### Baby born before intended start of leave

If the baby is born **before the date the mother intended to start her leave**, there are special rules for when your employee needs to give you evidence and when you start to pay. All the other terms and conditions apply, see page 12.

#### Evidence

Your employee should give you medical evidence of the date the baby was due **and** the date of birth. This is usually the form MAT B1, *Maternity Certificate*. You can accept a birth certificate as evidence of the date of birth.

Your employee should give you the evidence within 21 days after the date of birth, or as soon as she can if this is not possible.

#### Start of leave and payment

The maternity leave and SMP pay period starts on the day after the date of birth.

### Stillbirth

If the baby is stillborn

- in or before the 24th week of pregnancy – no entitlement to SMP/SPP or maternity or paternity leave.

If the baby is stillborn

- in or after 25th week of pregnancy but
  - more than 15 weeks before due date, see above and page 21, or
  - before the mother intended to start her leave, see above
  - after the mother has started her leave, continue paying SMP.

If the baby is stillborn

- in or after the 25th week of pregnancy – the father is entitled to pay and leave. See 'Baby born before intended start of leave' above.

If a baby is born alive but later dies the mother and father will be entitled to SMP and SPP as for any other live birth. This is the case even if the child survives only for an instant. It is a live birth and you should apply the rules for a live birth.

## Further conditions for **MOTHERS** *continued*

### Pregnancy related illness

If the mother is off work sick because of her pregnancy and the absence continues into or starts within the four week period starting on the Sunday of the 4th week before the week baby due, see the table on pages 31 and 32. There are special rules for when her leave starts and when you start to pay.

The SMP pay period and her maternity leave start on the day after the first complete day of absence from work within the four week period. This may mean that you have to pay a mixture of wages and SMP at the beginning or end of the period.

If you're not sure whether the employee's absence is caused by her pregnancy contact your local Inland Revenue office or the Employer's Helpline for advice.

### Employee leaves job after the start of the 15th week before week baby due

Your employee cannot get maternity leave if they have left their job but they may still qualify for pay.

**It doesn't matter why she left or that she isn't coming back – she is entitled to Statutory Maternity Pay (SMP).**

If your employee starts work for a new employer before her baby is born, you are still liable to pay SMP.

However, if your employee starts work or returns to work after the baby is born, for an employer who did not employ her in the 15th week before the week baby due, your liability to pay SMP ends completely on the Saturday of the week before she starts work.

The employee is responsible for telling you if she starts or goes back to work for someone else after her baby is born. She must still give you evidence of pregnancy, see page 12.

There are special rules for when you start to pay. Find the date of the Sunday of the 11th week before the week baby due using the tables on pages 31 and 32.

If she leaves before that date the SMP pay period starts on that Sunday.

If she leaves after that date, unless the baby is born before the intended start of leave, or your employee has a pregnancy related illness, the SMP pay period starts on the Sunday after the last day your employee worked.

### Does your employee earn enough?

#### Pay period starts on or after 3 April 2005

If your employee always earns £117 a week (£507 a calendar month), go to 'When should your employee give you dates for pay and leave' see page 13.

If your employee sometime earns more or less than the amounts shown above you must work out his average weekly earnings. Use the weekly check sheet on page

16 or the monthly check sheet on page 17 but change Steps 1 and 2, as shown below.

If your employee earns between £79 or £82 a week (£342 or £355 a calendar month) or £117 a week (£507 a calendar month) – depending on the date of birth as shown on page 14, you must work out his average weekly earnings. Use the weekly check sheet on page 16 or the monthly check sheet on page 17 but change Steps 1 and 2, as shown below.

#### Amendments to weekly and monthly check sheets on pages 16 and 17

##### Step 1

Enter date of birth.

##### Step 2

Find the date of the Saturday before the date of birth.

Follow the rest of the steps.

### Further conditions for **FATHERS**

When you decide whether your employee earns enough or not, compare the amount in 7 (weekly) or 8 (calendar monthly) with the amounts shown on page 14 depending on the date of birth.

#### When should your employees give you dates for pay and periods of leave?

Obviously your employee won't have been able to give you advance notice, but he must tell you the date of birth as soon as possible.

He must still tell you when he wants to take his leave and pay and whether he wants to take one or two consecutive whole weeks off.

He can choose to take his leave any time between the actual date of birth and the end of an eight week period running from the Sunday of the week the baby was originally due. See the table on pages 31 and 32 to find the Sunday of the week the baby was originally due.

Your employee should give his declaration of family commitment, confirm the date the baby was due and the date of birth, on form SC3, *Becoming a parent*. You do not need a birth certificate or evidence of pregnancy.

#### Start of leave and payment

The SPP pay period always starts the day after the last day your employee worked before starting their paternity leave. Your employee must tell you when he wants to stop work, see above.

All the other rules on payment apply.

## Further conditions for FATHERS *continued*

### Baby born before intended start of leave

If the baby is born **before the expected due date**, there are special rules for when your employee needs to give you evidence and when you start to pay. All the other terms and conditions apply, see page 4.

#### Evidence

Your employee should give you his declaration of family commitment, confirm the date the baby was due and the date of birth on form SC3, *Becoming a parent*. You do not need a birth certificate or evidence of pregnancy.

Your employee should give you the evidence as soon as he can.

#### Start of leave and payment

The SPP pay period always starts the day after the last day your employee worked before starting their paternity leave. Your employee must tell you when he wants to stop work.

He can choose to take his leave any time between the actual date of birth and the end of an eight week period running from the Sunday of the week the baby was originally due. See the table on pages 31 and 32 for the Sunday of the week the baby was originally due.

Your employee cannot get paternity leave if they have left their job but they may still qualify for pay.

All the other rules on payment apply.

#### Further conditions for FATHERS if baby is born early

If the father stops work before the date of birth he is not entitled to Statutory Paternity Pay (SPP).

If the father stops work after the date of birth, it doesn't matter why he left or that he isn't coming back – he is entitled to SPP as long as he doesn't start work for a new employer during the SPP period.

The SPP pay period starts the day after the last day your employee worked. Your employee must have told you whether he wanted one or two weeks pay – stick to these arrangements.

If the employment ends after the baby has been born but before the planned start of the SPP period, it is simplest to treat the SPP period as beginning on the day after the last day of employment. As the employee may choose when to begin their SPP period you may wish to confirm when they wish to start prior to them leaving your employment. But, if they leave to start work for another employer, they are not entitled to SPP from you if they worked for the new employer during the SPP period.

## Special Cases

For anything listed below go to the page number shown. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Baby born more than 15 weeks before the due date, see page 18. A table showing 15th week dates is on page 31 and 32.
- Employee leaves job after the start of the 15th week before week baby due, see page 19. A table showing 15th week dates is on pages 31 and 32.

## Further conditions for MOTHERS and FATHERS

### Baby born in or before 15th week before due date

If the baby is born in or before the 15th week before the baby due date, there are special rules for all four of the terms and conditions, and for when you start to pay. (A table showing the 15th week dates is on pages 31 and 32).

If the mother doesn't meet any of these terms and conditions you must give her form SMP1, *Why I cannot pay you SMP*.

If the father doesn't meet any of these terms and conditions you must give him form SPP1, *Why I cannot pay you SPP*.

### Has your employee worked for you long enough?

A mother will get ordinary maternity leave no matter how long she has worked for you.

Use the three steps below to check whether a father has worked long enough to qualify for SPP and paternity leave

#### Step 1

Find the date the baby was due in the table on pages 31 and 32.

#### Step 2

Read across to the latest start date for employment with you. If they started work after that date they don't qualify.

#### Step 3

If they started work before the latest start date, read across to the start of the 15th week before the week baby due. If they would still have been employed by you at that date, then they qualify.

### Breaks in employment

If either the mother or father have had breaks in the time you have employed them which may affect whether they have worked long enough to qualify for pay and leave

- count part weeks of employment as full weeks
- check the Employer's Help Book, E15(*Supplement*) (2005), to see if you can ignore the breaks.

### Tax and NICs on SMP/SPP paid after the employee has left work

For more information about deducting tax and National Insurance contributions and when to issue form P45, see booklet CWG2, *Employers Further Guide to PAY and NICs*.

### Mother/Father start working for a new employer

Check the Employer's Help Book, E15(*Supplement*) (2005), *Pay and time off work for parents – Special cases*, to see if you should stop paying.

## Further conditions for **MOTHERS and FATHERS continued**

### Paying Statutory Maternity Pay (SMP)/Statutory Paternity Pay (SPP)

#### Start of payment

SMP and SPP are weekly payments. They should be paid on the employee's next usual pay day on or after the last day of their pay week.

SMP pay weeks run from Sunday to Saturday unless

- the baby is born more than 15 weeks before the due date, see page 18
- the baby is born before the intended start date of leave, see page 18
- your employee has a pregnancy related illness, see page 19.

The SMP pay period usually starts on the Sunday after the last day your employee worked before starting their maternity leave. Your employee will have told you when she planned to stop work, see page 13.

The SPP pay period starts the day after the last day your employee worked before starting their paternity leave. Your employee will have told you when he planned to stop work, see page 13.

SMP and SPP should be paid in the same way as you would pay earnings for the same period. All the usual deductions apply, including PAYE tax and National Insurance contributions, except Attachment of Earnings Orders.

#### The amounts to pay from 3 April 2005

How much you pay is based on the employee's average weekly earnings see page 14. Always round up fractions of a penny when you work out 90% of your employee's average weekly earnings. When you work out how much you pay, look at when the pay week began.

#### SMP

**Pay period started on or after 3 April 2005, the first Sunday in April.**

- First 6 weeks of payment at 90% of average weekly earnings, then
- Pay the lower of
  - 90% of average weekly earnings, or
  - £106.00.

#### SPP

**Pay period started on or after 3 April 2005, the first Sunday in April.**

- Pay the lower of
  - 90% of average weekly earnings, or
  - £106.00.

#### Employee is not returning to work

If your employee is not returning to work you **must** still pay them SMP or SPP.

**You cannot ask them to repay it.**

#### Stopping payment

##### SMP

Stops after 26 weeks, however, there are special cases where it might stop earlier.

##### SPP

- Stops after one or two weeks – as chosen by your employee.
- Cannot be paid for any days later than the 56th day after the baby is born or, if the baby is born early, later than the 56th day after the Sunday of the week the baby was due.

## Information

### Help on screen

For an interactive SMP calculator go to [www.ir.portal.gov.uk/calculators.smp](http://www.ir.portal.gov.uk/calculators.smp)

For examples

- go to [www.inlandrevenue.gov.uk/employers](http://www.inlandrevenue.gov.uk/employers)
- use the Employer's CD-ROM.

## Special cases

For anything listed below go to the page number shown or use the Employer's Helpbook, E15 (*Supplement*)(2005), for the others. If in doubt call the Employer's Helpline on **0845 7 143 143**.

- Baby born more than 15 weeks before due date, see page 18. A table showing 15th week dates is on pages 31 and 32.
- Employee leaves job after the start of the 15th week before the week the baby is due, see page 19. A table showing 15th week dates is on pages 31 and 32.
- Baby is stillborn, see page 18.
- Employee has a pregnancy related illness in the last month of her pregnancy, see page 19.
- During the pay period
  - the employee works for you
  - the employee starts work for another employer
  - the employee is taken into legal custody
  - the employee is sick
  - the employee dies
  - the baby dies
  - you become insolvent.
- Paying through an agent.
- Non-cash payments.
- Employee has
  - more than one employer
  - more than one job with you.
- You pay paternity or maternity pay under an employee's contract of employment.
- If you've paid paternity or maternity pay under an employee's contract of employment.

## Recovering SMP/SPP How much do I get back?

The amount you get back depends on your total gross, employers' plus employees', Class 1 National Insurance liability in the appropriate tax year. You can use your form P35, *Employer's Annual Return*, as a quick check of this.

*Extract from P35*

See page 28 for a further extract of form P35

NICs		Income Tax	
Total NICs shown above after deducting amounts marked 'R'	1 £	Total Tax shown above after deducting amounts marked 'R'	4 £
Totals from P35(CS) Continuation Sheets	2 £	Totals from P35(CS) Continuation Sheets	5 £
<b>Total NICs 1 + 2</b>	<b>3 £</b>	4 + 5	6 £
		Advance received from Inland Revenue to refund tax	7 £
		Deductions made from subcontractors <i>see Note 2</i>	8 £
		<b>Total Tax 6 + 7 + 8</b>	<b>9 £</b>
<b>Combined amounts</b>			
<b>Total NICs/Tax 3 + 9</b>	<b>10 £</b>		

If your annual liability for National Insurance contributions is **always £45,000 or less** you are entitled to

- 100% of the Statutory Maternity Pay (SMP)/Statutory Paternity Pay (SPP), and
- an additional amount as compensation for the NICs you pay on the SMP/SPP. The compensation rate for payments made on or after 6 April 2005 is 4.5%.

If your annual liability for National Insurance contributions is **always more than £45,000** you

- are entitled to 92% of the SMP/SPP
- have to fund 8% yourself.

If your annual liability for National Insurance contributions is **around £45,000**, you will need to check whether it's £45,000, or less or more than £45,000

- for babies due between 18 July 2004 and 16 July 2005 check your liability for 2003-04
- for babies due between 17 July 2005 and 15 July 2006, check liability for 2004-05.

## How much do I get back? *continued*

### Check sheet - If you weren't an employer for the whole of 2003-04 and 2004-05

If you weren't an employer for the whole of 2003-04 and 2004-05 follow the steps in Table 1 below.

If you weren't an employer at all in that tax year follow the steps in Table 2 below.

**Table 1**

1. Add together your liability for Class 1 NICs for the tax month in that year

2. Work out the number of tax months you were an employer in that year.  
Count part months as whole months and remember that tax months run from the 6th of one month to the 5th of the following month.

3. Divide the figure in 1 by the figure in 2

4. Multiply the figure in 3 by 12

If the figure in 4 is £45,000 or less you are entitled to

- 100% of the SMP/SPP and
- 4.5% as compensation for the NICs you pay on the SMP/SPP

If the figure in 4 is more than £45,000 you

- are entitled to 92% of the SMP/SPP and
- have to fund 8% yourself.

### Check sheet - If you weren't an employer at all in that tax year

**Table 2**

1. Enter date baby is due

2. Find the date of the Sunday in the 15th week before the week baby due.  
(Use the table on pages 31 and 32.)

3. Identify the tax year in which the Sunday in the 15th week before the week baby due falls.

4. Identify the tax month before the Sunday in the 15th week before the week baby due. Remember that tax months run from the 6th of one month to the 5th of the following month.

5. Add together your liability for Class 1 NICs between the start of the tax year you identified at 3, or the first tax month for which you were liable to Class 1 NICs, and the tax month you identified at 4, inclusive.

6. Work out the number of tax months between the start of the tax year you identified at 3, or the first tax month for which you were liable for Class 1 NICs and the tax month you identified at 4, inclusive.

7. Divide the figure in 5 by the figure in 6.

8. Multiply the figure in 7 by 12.

If the figure in 8 is £45,000 or less you are entitled to

- 100% of the SMP/SPP and
- 4.5% as compensation for the NICs you pay on the SMP/SPP

If the figure in 8 is more than £45,000 you

- are entitled to 92% of the SMP/SPP and
- have to fund 8% yourself.

## Where does the money come from?

Use the money you have to pay over to the Inland Revenue

- PAYE tax
- National Insurance contributions
- Student Loan deductions
- Construction Industry Scheme deductions.

You may also need to use this money to pay tax credits and other statutory payments. Please make sure you have enough to cover all the payments you have to make, use the quick check below.

### Advance funding from your Accounts Office

If you need to get the SMP/SPP back quickly, you can apply to your Accounts Office for payment. You can do this where, for example, the amount of money you need to pay out exceeds the amount you will have available for the same tax month or quarter.

You can ask your Accounts Office to pay you the amount you are entitled to recover. You should tell them the information set out below and ask for advance funding.

### Recovery of SMP/SPP paid in a previous tax year

If you need to recover SMP/SPP for payments made in a previous tax year, you cannot claim this from your Accounts Office.

You should complete form SP32 to get it back. You can print these forms from the CD-ROM or they can be obtained from your nearest Inland Revenue office or from the Employer's Orderline on **0845 7 646 646**.

Send the completed form SP32 to:

Inland Revenue National Insurance  
Contributions Office  
Employers Teams 1 & 2  
Refunds Group Contributor Group  
Room BP1001  
Benton Park View  
Newcastle upon Tyne NE98 1ZZ.

## A quick check to see if you need advance funding

Total amount of Statutory Maternity Pay (SMP)/  
Statutory Paternity Pay (SPP) you can get back

**A** £

Amount of money you need to pay tax credits  
or can get back for adoption/paternity (adoption)  
payments. Do not include any tax credits you have  
to pay, but are getting funding for

**B** £

Total amount you need for a tax month or quarter (box A + box B)

= **C** £

PAYE tax

**D** £

National Insurance contributions  
(including those on SMP/SPP)

**E** £

Student Loan deductions

**F** £

Construction Industry Scheme deductions

**G** £

Total amount you will have available in the same tax month  
or quarter (total boxes D + E + F + G)

= **H** £

**If H is less than C write to your Accounts Office to ask for an advance.**

If you need any help call the Employer's Helpline on **0845 7 143 143**.

## Keeping records

### Statutory Maternity Pay (SMP) for Mothers

You must keep

- the medical evidence of the pregnancy, form MAT B1, *Maternity Certificate* or other similar evidence, or a copy if you gave it back to your employee with form SMP1, *Why I cannot pay you SMP*
- a record of the payment dates and the amount paid
- the date the pay period began
- a record of any weeks in the 26 week period when SMP wasn't paid, with reasons.

### Statutory Paternity Pay (SPP) for Fathers

You must keep

- the declaration of family commitment or a copy if you gave it back to your employee with form SPP1, *Why I cannot pay you SPP*
- a record of the payment dates and the amounts paid
- the date the pay period began
- a record of any unpaid SPP with reasons.

You must also

- Record payments on your employee's form P11, *Deductions Working Sheet*, or computerised equivalent. If you operate the Simplified Deduction Scheme, record payments on your employee's form P12, *Deductions Working Sheet*. See extract overleaf.

#### Extract from P11

Contribution details						Statutory payments												Stu Lo. De (wh pou
Total of employee's and employer's contributions - mark minus amounts 'R'			Employee's contributions due on all earnings above the ET			Statutory Sick Pay (SSP) paid to employee in the week or month included in column 2			Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2			Statutory Paternity Pay (SPP) paid to employee in the week or month included in column 2			Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 2			
1d	£	p	1e	£	p	1f	£	p	1g	£	p	1h	£	p	1i	£	p	1j

#### Extract from P12

- Record Statutory payments made to your employee each week or month on the *Working Sheet*, form P12 or computerised equivalent, if you operate the Simplified Deduction Scheme.

Total of employee's and employer's contributions payable		Employee's contributions payable	Pay Date	Statutory Sick Pay (SSP) paid to employee in the week or month included in Column 7		Statutory Maternity Pay (SMP) paid to employee in the week or month included in Column 7		Statutory Paternity Pay (SPP) paid to employee in the week or month included in column 7		Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 7						
£	P	1e	£	P	2	£	P	3	£	P	4	£	P	5	£	P

## Keeping records *continued*

### Extract from P14

- Enter the payments on your employee's form P14, *End of Year Summary* or computerised equivalent.

Statutory payments in this employment

Statutory Sick Pay (SSP) 1f £ p	Statutory Maternity Pay (SMP) 1g £ p	Statutory Paternity Pay (SPP) 1h £ p	Statutory Adoption Pay (SAP) 1i £
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Pay and Income Tax details

Date of starting if during tax year to 5 April 2004 Day Month Year DDMMYYYY	In previous employment(s)	Pay £ p	Tax deducted
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Detach sheets and make separate entries

### Further extract from P35

- Enter on your form P35, *Employer's Annual Return*, or computerised equivalent
  - the amount of funding
  - the amount of compensation.

Statutory Sick Pay (SSP) recovered	13	£			92% or 100%	
Statutory Maternity Pay (SMP) recovered	14	£				
NIC compensation on SMP	15	£				This could be '0' or see 'Information' box below
Statutory Paternity Pay (SPP) recovered	16	£				
NIC compensation on SPP	17	£				
Statutory Adoption Pay (SAP) recovered	18	£				What you get from the Inland Revenue
NIC compensation on SAP	19	£				
Funding received from Inland Revenue to pay SSP/SMP/SPP/SAP	22	£		21 minus 22	23	£
Total Tax Credits		24	£			

### Extract from P37

- Enter on your employer's Annual Return, the details from your P12 and send completed forms with any deduction cards.

**Inland Revenue**

*P37 - Employer's Annual Return for*

Please return to:

\* [ ]

\* [ ]

## Information

### Visits from the Inland Revenue

From time to time, our officers visit employers to see if their payroll is running smoothly. If we call on you we will ask to see your SMP/SPP records.

### Getting it right

We want to help employers to pay the right Statutory Maternity Pay (SMP) and Statutory Paternity Pay (SPP). See page 2 for more information about the help that is available. Employers are required by law to pay SMP and SPP and penalties may be charged where an employer fails to make the right payments or gives wrong information to the Inland Revenue through fraud or negligence. There are no penalties where an employer does their best but makes a mistake. If you realise that you have made a mistake you should contact your Inland Revenue office for advice.

### Maternity/Paternity rights and benefits

The Department of Trade and Industry publications, *Maternity Rights – a guide for employers and employees* and *Paternity Leave and Pay – a basic summary* give information on these rights. The maternity publication also gives details of other booklets covering employment protection and related equal opportunities legislation. Available from

- [www.dti.gov.uk/workingparents](http://www.dti.gov.uk/workingparents)

Free confidential advice on employment law is available from Advisory, Conciliation and Arbitration Service (Acas) at [www.acas.org.uk](http://www.acas.org.uk) or **0845 7143 143**.

A Department for Work and Pensions leaflet NI17A, A guide to Maternity Allowance available for mothers who cannot get Statutory Maternity Pay. This also has details of other social security benefits/tax credits and where to get more information. Available from

- go to [www.dwp.gov.uk/advisers/#techguides](http://www.dwp.gov.uk/advisers/#techguides)

This website also has details of other booklets covering social security benefits and some brief information on paternity.

### Help for employees

Employees may want to

- contact any Inland Revenue office,
- contact any Advisory, Conciliation and Arbitration Service (Acas) office (see [www.acas.org.uk](http://www.acas.org.uk) for details), in Northern Ireland contact the Labour Relations Agency (LRA) ([www.lra.org.uk](http://www.lra.org.uk)) or
- go to [www.tiger.gov.uk](http://www.tiger.gov.uk)
- go to [www.dwp.gov.uk](http://www.dwp.gov.uk)
- go to [www.ssani.gov.uk](http://www.ssani.gov.uk)

Information on all aspects of employment legislation is also usually available from Citizens Advice Bureaux, low pay units, trade unions and other bodies.

A mother or father who is not entitled to SMP or SPP may be entitled to other government help. Please tell them to contact their local Jobcentre plus/social security office.

### Employees and employers in Northern Ireland

Arrangements in Northern Ireland are similar to those in Great Britain, but there are differences in detail

- Northern Ireland has its own legislation covering the SMP and SPP and maternity and paternity leave schemes
- the IB Branch, Castle Court, Belfast deals with social security claims, see the phone book or go to [www.ssani.gov.uk](http://www.ssani.gov.uk)
- form MAT B1 is form MB1
- guidance on employment law and maternity and paternity leave is produced by the Department for Employment and Learning, see the phone book or go to [www.delni.gov.uk](http://www.delni.gov.uk)

## When should your employee give you dates for pay and leave?

### Acknowledging your employee's notice for SMP

You must write to the mother within 28 days of the date she told you when she wants to take her maternity leave, to confirm

- the date she intends to stop work
- the date you expect her to return to work.

You might find this sample letter useful if you only provide the statutory levels of pay and leave. Use 'Text A' if your employee is entitled to Statutory Maternity Pay (SMP) and 'Text B' if your employee is not entitled to SMP.

#### Sample letter

I am writing to you about your maternity leave and pay.

As we have discussed, you are eligible for **26 weeks' ordinary maternity leave/ 52 weeks' maternity leave (26 weeks' ordinary maternity leave plus 26 weeks' additional maternity leave)\*** [*\*delete as appropriate*].

Given your chosen start date of [*insert date*], your maternity leave will end on [*insert date*].

If you want to change the date your leave starts you must, if at all possible, tell me at least 28 days before your proposed new start date, or 28 days before [*insert date leave starts*] (your original start date), whichever is sooner.

If you decide to return to work before [*insert date leave ends*], you must give me at least 28 days notice.

**Insert 'Text A', if your employee is entitled to SMP,**

**Or**

**'Text B', if your employee is not entitled to SMP**

#### Text A

As we discussed, you are eligible for 26 weeks' Statutory Maternity Pay.

Your maternity pay will be £[*insert amount*] from [*insert date*] to [*insert date*] and £[*insert amount*] from [*insert date*] to [*insert date*].

As your employer I want to make sure that your health and safety as a pregnant mother are protected while you are working, and that you are not exposed to risk. I have already carried out an assessment to identify hazards in our workplace that could be a risk to any new, expectant, or breastfeeding mothers.

Now you have told me you are pregnant I will arrange for a specific risk assessment of your job and we will discuss what actions to take if any problems are identified. If you have any further concerns, following this assessment and specifically in relation to your pregnancy, please let me know immediately.

If you decide not to return to work you must still give me proper notice. Your decision will not affect your entitlement to SMP. If you have any questions about any aspect of your maternity entitlement please do not hesitate to get in touch with me.

#### Text B

As we discussed, you are not eligible for Statutory Maternity Pay.

The form SMP1 (enclosed) explains why you do not qualify for Statutory Maternity Pay (SMP). You may however be entitled to Maternity Allowance. Check the Department for Work and Pensions website [www.dwp.gov.uk](http://www.dwp.gov.uk) for more information or if you take this form to the Jobcentre plus or social security office at [*insert local details from the phone book*], they will be able to tell you more. As your employer I want to make sure that your health and safety as a pregnant mother are protected while you are working, and that you are not exposed to risk. I have already carried out an assessment to identify hazards in our workplace that could be a risk to any new, expectant, or breastfeeding mothers.

Now you have told me you are pregnant I will arrange for a specific risk assessment of your job and we will discuss what actions to take if any problems are identified. If you have any further concerns, following this assessment and specifically in relation to your pregnancy, please let me know immediately. If you decide not to return to work you must still give me proper notice.

If you have any questions about any aspect of your maternity entitlement please do not hesitate to get in touch with me.

## A complete set of tables showing important dates for Statutory Maternity Pay and Statutory Paternity Pay and maternity/paternity leave

Baby due between 3 April 2005 and 29 October 2005						
Week baby due		Start of 15th week before the week baby due		Latest start date for employment with you	Start of 11th week before the week baby due	Start of 4th week before the week baby due
Sunday	Saturday	Sunday	Saturday	Saturday	Sunday	Sunday
03/04/05	to 09/04/05	19/12/04	to 25/12/04	03/07/04	16/01/05	06/03/05
10/04/05	to 16/04/05	26/12/04	to 01/01/05	10/07/04	23/01/05	13/03/05
17/04/05	to 23/04/05	02/01/05	to 08/01/05	17/07/04	30/01/05	20/03/05
24/04/05	to 30/04/05	09/01/05	to 15/01/05	24/07/04	06/02/05	27/03/05
01/05/05	to 07/05/05	16/01/05	to 22/01/05	31/07/04	13/02/05	03/04/05
08/05/05	to 14/05/05	23/01/05	to 29/01/05	07/08/04	20/02/05	10/04/05
15/05/05	to 21/05/05	30/01/05	to 05/02/05	14/08/04	27/02/05	17/04/05
22/05/05	to 28/05/05	06/02/05	to 12/02/05	21/08/04	06/03/05	24/04/05
29/05/05	to 04/06/05	13/02/05	to 19/02/05	28/08/04	13/03/05	01/05/05
05/06/05	to 11/06/05	20/02/05	to 26/02/05	04/09/04	20/03/05	08/05/05
12/06/05	to 18/06/05	27/02/05	to 05/03/05	11/09/04	27/03/05	15/05/05
19/06/05	to 25/06/05	06/03/05	to 12/03/05	18/09/04	03/04/05	22/05/05
26/06/05	to 02/07/05	13/03/05	to 19/03/05	25/09/04	10/04/05	29/05/05
03/07/05	to 09/07/05	20/03/05	to 26/03/05	02/10/04	17/04/05	05/06/05
10/07/05	to 16/07/05	27/03/05	to 02/04/05	09/10/04	24/04/05	12/06/05
17/07/05	to 23/07/05	03/04/05	to 09/04/05	16/10/04	01/05/05	19/06/05
24/07/05	to 30/07/05	10/04/05	to 16/04/05	23/10/04	08/05/05	26/06/05
31/07/05	to 06/08/05	17/04/05	to 23/04/05	30/10/04	15/05/05	03/07/05
07/08/05	to 13/08/05	24/04/05	to 30/04/05	06/11/04	22/05/05	10/07/05
14/08/05	to 20/08/05	01/05/05	to 07/05/05	13/11/04	29/05/05	17/07/05
21/08/05	to 27/08/05	08/05/05	to 14/05/05	20/11/04	05/06/05	24/07/05
28/08/05	to 03/09/05	15/05/05	to 21/05/05	27/11/04	12/06/05	31/07/05
04/09/05	to 10/09/05	22/05/05	to 28/05/05	04/12/04	19/06/05	07/08/05
11/09/05	to 17/09/05	29/05/05	to 04/06/05	11/12/04	26/06/05	14/08/05
18/09/05	to 24/09/05	05/06/05	to 11/06/05	18/12/04	03/07/05	21/08/05
25/09/05	to 01/10/05	12/06/05	to 18/06/05	25/12/04	10/07/05	28/08/05
02/10/05	to 08/10/05	19/06/05	to 25/06/05	01/01/05	17/07/05	04/09/05
09/10/05	to 15/10/05	26/06/05	to 02/07/05	08/01/05	24/07/05	11/09/05
16/10/05	to 22/10/05	03/07/05	to 09/07/05	15/01/05	31/07/05	18/09/05
23/10/05	to 29/10/05	10/07/05	to 16/07/05	22/01/05	07/08/05	25/09/05

Continued over ►

**Baby due between 30 October 2005 and 27 May 2006**

Week baby due		Start of 15th week before the week baby due		Latest start date for employment with you	Start of 11th week before the week baby due	Start of 4th week before the week baby due
<b>Sunday</b>	<b>Saturday</b>	<b>Sunday</b>	<b>Saturday</b>	<b>Saturday</b>	<b>Sunday</b>	<b>Sunday</b>
30/10/05	to 05/11/05	17/07/05	to 23/07/05	29/01/05	14/08/05	02/10/05
06/11/05	to 12/11/05	24/07/05	to 30/07/05	05/02/05	21/08/05	09/10/05
13/11/05	to 19/11/05	31/07/05	to 06/08/05	12/02/05	28/08/05	16/10/05
20/11/05	to 26/11/05	07/08/05	to 13/08/05	19/02/05	04/09/05	23/10/05
27/11/05	to 03/12/05	14/08/05	to 20/08/05	26/02/05	11/09/05	30/10/05
04/12/05	to 10/12/05	21/08/05	to 27/08/05	05/03/05	18/09/05	06/11/05
11/12/05	to 17/12/05	28/08/05	to 03/09/05	12/03/05	25/09/05	13/11/05
18/12/05	to 24/12/05	04/09/05	to 10/09/05	19/03/05	02/10/05	20/11/05
25/12/05	to 31/12/05	11/09/05	to 17/09/05	26/03/05	09/10/05	27/11/05
01/01/06	to 07/01/06	18/09/05	to 24/09/05	03/04/05	16/10/05	04/12/05
08/01/06	to 14/01/06	25/09/05	to 01/10/05	09/04/05	23/10/05	11/12/05
15/01/06	to 21/01/06	02/10/05	to 08/10/05	16/04/05	30/10/05	18/12/05
22/01/06	to 28/01/06	09/10/05	to 15/10/05	23/04/05	06/11/05	25/12/05
29/01/06	to 04/02/06	16/10/05	to 22/10/05	30/04/05	13/11/05	01/01/06
05/02/06	to 11/02/06	23/10/05	to 29/10/05	07/05/05	20/11/05	08/01/06
12/02/06	to 18/02/06	30/10/05	to 05/11/05	14/05/05	27/11/05	15/01/06
19/02/06	to 25/02/06	06/11/05	to 12/11/05	21/05/05	04/12/05	22/01/06
26/02/06	to 04/03/06	13/11/05	to 19/11/05	28/05/05	11/12/05	29/01/06
05/03/06	to 11/03/06	20/11/05	to 26/11/05	04/06/05	18/12/05	05/02/06
12/03/06	to 18/03/06	27/11/05	to 03/12/05	11/06/05	25/12/05	12/02/06
19/03/06	to 25/03/06	04/12/05	to 10/12/05	18/06/05	01/01/06	19/02/06
26/03/06	to 01/04/06	11/12/05	to 17/12/05	25/06/05	08/01/06	26/02/06
02/04/06	to 08/04/06	18/12/05	to 24/12/05	02/07/05	15/01/06	05/03/06
09/04/06	to 15/04/06	25/12/05	to 31/12/05	09/07/05	22/01/06	12/03/06
16/04/06	to 22/04/06	01/01/06	to 07/01/06	16/07/05	29/01/06	19/03/06
23/04/06	to 29/04/06	08/01/06	to 14/01/06	23/07/05	05/02/06	26/03/06
30/04/06	to 06/05/06	15/01/06	to 21/01/06	30/07/05	12/02/06	02/04/06
07/05/06	to 13/05/06	22/01/06	to 28/01/06	06/08/05	19/02/06	09/04/06
14/05/06	to 20/05/06	29/01/06	to 04/02/06	13/08/05	26/02/06	16/04/06
21/05/06	to 27/05/06	05/02/06	to 11/02/06	20/08/05	05/03/06	23/04/06

## Notes

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